

WINEGROWER TAX RETURN

YOUR ACCOUNT NO.

BOARD USE ONLY

RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6081

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

NOTE: Report all alcoholic beverages in wine gallons. To convert liters to wine gallons multiply the quantity in liters by 0.264172. Round the resulting figures to the nearest gallon.

SALES AND TAX LIABILITY		STILL WINE		C SPARKLING WINE (Gallons)
		A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
1. Removed from internal revenue bond on payment of tax	1.			
2. Imported into California <i>[enter total from Form(s) BOE-269-A]</i>	2.			
3.	3.			
4. Total <i>(add lines 1 through 3)</i>	4.			
5. Federal tax-paid wine exported	5.			
6. Imported in or bulk transfers to U.S. Internal Revenue bond	6.			
7. Federal tax-paid wine sold for industrial use	7.			
8. Other exemptions <i>(attach documentation)</i>	8.			
9. Total exemptions <i>(add lines 5 through 8)</i>	9.			
10. Taxable sales <i>(subtract line 9 from line 4)</i>	10.			
11. Rate of tax	11.	\$	\$	\$
12. Amount of tax <i>(multiply line 10 by line 11)</i>	12.	\$	\$	\$
13. Total tax <i>(add Columns A, B, and C of line 12)</i>	13.			\$
14. Penalty <i>(if filed after the due date, see instructions on back)</i>			PENALTY	\$
15.			INTEREST	\$
16. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 13, 14 and 15)</i>	16.			\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.

SCHEDULE A
SUMMARY OF WINE IN BOND
(TRANSFERRED, EXPORTED, AND IN INVENTORY)

BULK WINES			STILL WINE		C SPARKLING WINE (Gallons)
			A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
1. Transferred to other wine cellars	Within California	1a.			
	Without California	1b.			
2. In bond wine exported			2.		
3. Inventory on hand at end of reporting report			3.		

BOTTLED WINES			STILL WINE		C SPARKLING WINE (Gallons)
			A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
4. Transferred to other wine cellars	Within California	4a.			
	Without California	4b.			
5. In bond wine exported			5.		
6. Inventory on hand at end of reporting report			6.		

INSTRUCTIONS - WINEGROWER TAX RETURN

GENERAL

The California State Board of Equalization administers the California Alcoholic Beverage Tax Law, which includes the state excise tax on wine. The tax rates as they relate to wine are shown on this return.

Report all alcoholic beverages in wine gallons. To convert liters to wine gallons, multiply the quantity in liters by 0.264172. Round the resulting figure(s) to the nearest gallon.

FILING REQUIREMENTS

Every licensed winegrower or wine blender shall, on or before the fifteenth day of each month, or on or before the fifteenth day of the month following the close of such other reporting period authorized by the Board, file a tax return of all sales of wine for the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The report must be completed in every detail and supported by the necessary supplemental report on Form BOE-269-A. A remittance for the amount due as shown must accompany the return. A duplicate of the return should be retained on the licensed premises for verification by Board auditors.

PENALTY FOR LATE FILING

The state law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty for late filing of this return is \$50.00 or 10% (.10) of the amount of tax due, whichever is greater. The penalty for late payment of tax is 10% (.10) of the amount of tax due. The Board is authorized by law, for good cause, to extend the time for filing of this return for not to exceed one month. Any request for an extension should be made in writing addressed to the Board in Sacramento.

INSTRUCTIONS - WINEGROWER TAX RETURN

PREPARATION OF RETURN

- Line 1. Removed from internal revenue bond on payment of tax.** Enter the total gallons of wine removed from internal revenue bond on which you paid the Federal Internal Revenue Tax.
- Line 2. Imported into California.** Enter the total gallons of wine imported into California. This amount must be supported by a completed Form BOE-269-A, Beer and Wine Imported into California. Report wine received in customs bond and internal revenue bond in the reporting period in which the shipments are received. Imports in or bulk transfers to internal revenue bond are not taxable at the time of receipt or transfer. A deduction should be taken on line 6 for the in bond quantity.
- Line 3.** Enter the total gallons of wine acquired on which the state excise tax has not been paid which is not included on line 1 or line 2. Briefly explain the nature of the acquisition.
- Line 4. Totals.** Add lines 1, 2 and 3.
- Line 5. Federal tax-paid wine exported.** Enter the total gallons of federal tax-paid wine exported or sold for export from California. Documents supporting the claim for exemption must be retained on the licensed premises for verification by Board auditors for all transactions included in the claimed amount.
- Line 6. Imported in or bulk transfers to U.S. Internal Revenue bond.** Enter the total gallons of wine included on line 2 on which the Federal Internal Revenue Tax has not yet been paid.
- Line 7. Federal tax-paid wine sold for industrial use.** Enter the total gallons of federal tax-paid wine sold for use in the trades, professions or industries for other than beverage use.
- Line 8. Other exemptions.** Enter the total gallons of wine which are exempt from the state excise tax during this reporting period not claimed elsewhere. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 9. Total exemptions.** Add lines 5 through 8.
- Line 10. Taxable sales.** Subtract line 9 from line 4 and enter total gallons in each column.

COMPUTATION OF TAX

- Line 12. Amount of tax.** Multiply line 10 by the rate of tax shown on line 11.
- Line 13. Total tax.** Add Columns A, B and C of line 12.
- Line 15.** The interest rate is noted on line 15 on the front of the return form and applies for each month or portion of a month after the due date.
- Line 16. Total amount due and payable.** Add lines 13, 14 and 15 and enter the total amount due and payable.

SCHEDULE A - Summary of Wine in Bond (Transferred, Exported, and in Inventory)

Enter the total gallons of wine transferred in bond to other wine cellars or exported in bond as reported on your federal tax reports. Also show the amount of in bond wine remaining on your premises at the end of the reporting period.

<p>IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION, EXCISE TAXES DIVISION, 450 N STREET, MIC:56, PO BOX 942879, SACRAMENTO, CA 94279-0056, TELEPHONE 1-800-400-7115.</p>
